

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION

H&R BLOCK TAX SERVICES LLC,)	
)	
Plaintiff,)	Case No. 12-1320-SOW
)	
v.)	
)	
LUTGARDO ACEVEDO-LOPEZ,)	
)	
Defendant.)	
)	

DECLARATION OF JUAN CARLOS FORTUÑO FAS

1. My name is Juan Carlos Fortuño Fas, and I have acted as consulting counsel for Plaintiff H&R Block Tax Services LLC (“Block”) in this case. I make this declaration based on personal knowledge and in support of Block’s submission as to the amount of attorneys’ fees, costs, and expenses that it should be awarded.

JF
2. I am an attorney licensed to practice law in the Commonwealth of Puerto Rico. I am a 1995 graduate of the University of Puerto Rico School of Law, and since that time I have conducted a substantial amount of civil litigation in the federal and state courts in Puerto Rico, in both English and Spanish.

3. I am a principal at the law firm of Fortuño & Fortuño Fas, C.S.P., located in San Juan, Puerto Rico.

4. I previously represented Block as local counsel in the dispute leading to the 2010 settlement agreement between Block and Lutgardo Acevedo-López that is involved in this case.

5. My firm was engaged to represent Block with respect to this matter in October 2012. Since then, I have acted as Block’s consulting counsel in Puerto Rico, where a substantial amount of

the discovery took place. In that capacity, I arranged for the service of summons and subpoenas in Puerto Rico and provided advice to Block on Puerto Rico's laws and other aspects of the case relating to Puerto Rico. In addition, my firm was responsible for, among other things, Block's discovery relating to the deposition of the expert witnesses designated by Acevedo in this case, both of whom resided in Puerto Rico.

6. I am familiar with the substantive and procedural law relevant to the Puerto Rico aspects of this case, the claims and counterclaims filed by both parties, the issues relating to Puerto Rico that arose during the litigation, and the applicable ethical rules pertaining to client fees and charges. Based on that knowledge, I believe that all of the time and expenses billed by my firm to Block in connection with this case have been reasonable.

7. During this litigation, Fortuño & Fortuño Fas billed Block monthly based on the time spent by our lawyers working on this matter during the previous month. I personally reviewed each invoice before it was submitted to Block. Block then reviewed those invoices and questioned any time entries that it viewed as potentially excessive. If there were any issues, I discussed them with Block's in-house counsel, and we agreed on the appropriate charge.

8. The total amount of attorneys' fees, costs, and expenses that my firm billed to Block in connection with this case for services through March 31, 2014, is \$29,027.07, consisting of \$18,790 in fees and \$10,237.07 in costs.

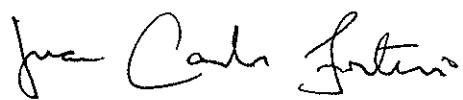
9. Not included in these invoices is the time that will be billed to Block for services during the month of April 2014, which will consist principally of services associated with the preparation of this declaration. The lawyers at my firm worked a total amount of .50 hours preparing this declaration, resulting in \$90.00 in fees. Those fees will be billed to Block in May 2014, and I expect they will be paid by Block in a timely manner.

10. I primarily handled most of the work undertaken by my firm in connection with this case. In doing so, among other things, I prepared to take the deposition of Acevedo's originally designated expert witness (Dr. Muñoz) and prepared for and took the deposition of Acevedo's replacement expert witness (Dr. Lugo), both of whose first language is Spanish. In addition, I arranged for, attended, and assisted at the deposition of Lutgardo Acevedo-López, which took place in San Juan, Puerto Rico. I billed 31.30 hours to this matter at a rate of \$180 per hour, reflecting an experience level of nineteen years of practice.

11. Juan R. Rivera-Font, another partner at the firm and a 2001 graduate of Universidad Interamericana Law School in Puerto Rico, billed 17.30 hours in connection with this matter at a rate of \$180 per hour, reflecting an experience level of thirteen years of practice. Mr. Rivera-Font provided advice to Block concerning Puerto Rico's laws and certain procedural issues.

12. Two other staff members at the firm also performed 1.60 hours of work on the case at a rate of \$55 per hour.

I certify under penalty of perjury that the foregoing is true and correct. Executed on this 22nd day of April, 2014.



Juan Carlos Fortuño